

IN THE SPECIFICATION

Please amend the specification as follows:

Replace the paragraph spanning pages 14-15, between page 14, line 30, and page 15, line 4 of the specification with the following:

It is observed that the present invention can be implemented in dedicated hardware, in software running on a DSP (Digital Signal Processor) or on a general-purpose computer. The present invention can be embodied in a tangible medium such as a CD-ROM or a DVD-ROM carrying a computer program for executing an encoding method according to the invention. ~~The invention can also be embodied as a signal transmitted over a data network such as the Internet, or a signal transmitted by a broadcast service.~~ The invention has particular application in the fields of Internet download, Internet Radio, Solid State Audio (SSA), bandwidth extension schemes, for example, mp3PRO, CT-aacPlus ~~(see [www.codingtechnologies.com](http://www.codingtechnologies.com))~~, and most audio coding schemes.